AmountRecipient\$0.025State Aeronautics Fund\$0.0027Wholesaler Allowance for Shrinkage\$0.0323Allocated to the Airport from which the Fuel was Sold

2. The four cents per gallon tax on Jet Fuel is allocated as follows:

Amount	Recipient Property of the Recipient Property
\$0.02775	State Aeronautics Fund
\$0.0005	Wholesaler Allowance for Shrinkage
\$0.01175	Allocated to Air Carrier Airports based on Number of Airline
	Departures this is Separately Calculated for Each Commercial Airline.
	In case of non-airline jet fuel sales, the \$0.01175 is allocated to the
	airport where the fuel was purchased.

The fuel excise tax rates for taxes imposed pursuant to South Dakota Codified Law (SDCL) Ch. 10-47B are detailed in SDCL 10-47B-4.